

## **Board of Accountancy -Disciplinary Action**

### **January 2012**

Respondent: Teresa H. Driver, CPA  
Violation: Failure to Obtain Peer Review  
Action: \$2,500.00 Civil Penalty, 2 Hours of State-Specific CPE, Reinstatement License and Close Firm

### **February 2012**

Respondent: Anita B. Lavalley  
Violation: Failure to Pay Professional Privilege Tax  
Action: \$500.00 Civil Penalty, Hearing Costs of \$200.00

Respondent: David W. McAdams  
Violation: Advertising as a CPA with a Closed License  
Action: \$2010 Civil Penalty, Past Due Fees of \$890, Hearing Costs of \$200.00. Reinstatement License to Inactive Status

Respondent: Howard L. Mercer  
Violation: IRS Sanctions  
Action: \$1,700.00 Civil Penalty, Probation

Respondent: Jamie Estes Singleton  
Violation: Failure to File Personal and Business Income Tax  
Action: \$1,500.00 Civil Penalty, 2 Hours of State-Specific CPE, Probation, Public Censure by Board

Respondent: Richard C. Vance  
Violation: Failure to Pay Professional Privilege Tax  
Action: Past Due Privilege Tax, \$500.00 Civil Penalty, Hearing Costs of \$200.00

### **March 2012**

Respondent: Mahan & Associates  
Violation: Unlicensed Practice  
Action: \$5000.00 Civil Penalty

Respondent: Joseph Thompson Weller  
Violation: Suspended from Practicing Before the SEC; Expired Tennessee CPA License  
Action: \$945.00 Civil Penalty; CPA License Suspended for Two Years

### **June 2012**

Respondent:	David W. Cannon
Violation:	Unlicensed Practice
Action:	\$1,890.00 Civil Penalty
Respondent:	David B. Brand
Violation:	Unlicensed Practice
Action:	\$2,700.00 Civil Penalty
Respondent:	William L. King
Violation:	Felony Conviction
Action:	Revocation
Respondent:	Paul Adams, Jr.
Violation:	Unlicensed Practice
Action:	\$1,000.00 Civil Penalty
Respondent:	Brian K. Sellers
Violation:	Revocation of Alabama License; Expired Tennessee License
Action:	Revocation
Respondent:	Ted Lane Rutledge
Violation:	Failure to Pay the Professional Privilege Tax
Action:	\$795.00 Hearing and Investigative Costs; Suspension of License

### **July 2012**

Respondent:	W. Edward Souther	Knoxville, TN
Violation:	Unlicensed Practice ; Misconduct	
Action:	\$2,000.00 Civil Penalty	
Respondent:	Titan Financial CPAs	Memphis, TN
Violation:	Failure to Obtain Peer Review	
Action:	\$1,000.00 Civil Penalty	
Respondent:	Donald R. Abercrombie	Nashville, TN
Violation:	Discreditable Acts	
Action:	Suspension	

### **August 2012**

#### **Disciplinary Action Report**

Respondent:	James B. Ford, Brentwood, TN
Violation:	Unlicensed Practice
Action:	\$500 Civil Penalty

Respondent:	Ericka Hayes, Antioch, TN
Violation:	Unlicensed Practice
Action:	\$1000 Civil Penalty
Respondent:	Edgar H. Gee, Jr., Knoxville, TN
Violation:	Failure to File Personal Tax Returns; Barred from Practicing before IRS
Action:	\$500 Civil Penalty, Probation
Respondent:	Ward's Accounting Service, Ripley, TN
Violation:	Unlicensed Practice
Action:	\$1000 Civil Penalty; Must Remove the Word "Accounting" from All Signage
Respondent:	C. Michael Adams, Jr., Memphis, TN
Violation:	Unlicensed Practice
Action:	\$1000 Civil Penalty; Must Reinstate License
Respondent:	David H. Burkett, Duluth, GA
Violation:	Failure to File Personal Tax Returns
Action:	\$1100 Civil Penalty
Respondent:	Robert H. Hankins, Jr., CPA, Spring Hill, TN
Violation:	Providing Services with Expired Firm Permit
Action:	\$500 Civil Penalty
Respondent:	Edwin P. Osborne, Morristown, TN
Violation:	Providing Services with Expired Firm Permit, Practicing with an Expired CPA License, Failure to Obtain Peer Review
Action:	\$4000 Civil Penalty, Revocation of CPA License and Firm Permit
Respondent:	Wanda Smithson, Leoma, TN
Violation:	Providing Services with a Revoked License
Action:	\$2500 Civil Penalty, Hearing and Investigative Costs
Respondent:	Lisa Unge, Nashville, TN
Violation:	Providing Services Without a License
Action:	\$1000 Civil Penalty, Hearing and Investigative Costs